

LaVerne B. Blomquist

v.

Town of Boscawen

Docket No. 5920-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$96,013 (land, \$25,313, buildings, \$70,700) on her real estate, consisting of a dwelling on 8.3 acres (7.5 acres assessed at current use value) on Corn Hill Road (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

We find the Taxpayer failed to carry her burden and prove any disproportionality.

The Taxpayer argued the assessment was excessive because:

- (1)the Town misapplied the factors on the .8 acre site of the land not in current use; and
- (2)the Town's value of land not in current use was influenced by the zoning in town.

The Town argued the assessment was proper because:

- (1)in 1988, when all land was assessed at market value, a three acre site, which was the minimum lot size based on zoning, was assessed at \$11,333 per acre;
- (2)in 1989, the Taxpayer applied to place 7.5 acres of wetlands in current use excluding .8 of an acre as the yards and grounds not qualifying for current use; and

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(3)the Town appraised the .8 acre on a site basis rather than on a per acre basis similarly to other parcels having less than the minimum lot size.

We find the Taxpayer failed to prove her assessment was disproportional. We also find the Town supported the Property's assessment.

The Town's appraisal of the .8 of an acre house site at \$25,200 is reasonable and proportional and consistent with the methodology used by the Town throughout the Town for that size lot.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to LaVerne B. Blomquist, Taxpayer; and Chairman, Selectmen of Boscawen.

Melanie J. Ekstrom, Deputy Clerk

Date: February 3, 1992

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